இணைப்பு I.

[759ம் பக்கத்திலுள்ள அடிக் குறிப்பைக் காண்க].

DRAFT AMENDMENTS.

In Schedule IV to the Madras City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919),—

(1) for the existing Part I-A, the following shall be substituted, namely :—

"PART I-A.

Assessment of Property Tax.

1-C. (1) The Commissioner may, by giving publicity in the local newspapers and otherwise require the owner or the occupier of, any land or building, or a portion thereof to file a return within a period not exceeding one month from the date notified in this behalf by the Commissioner, containing the following particulars with regard to each assessable item, namely :—

(i) The name of the division and the street in which it is situated and the door number ;

(ii) description of the assessable item like number of storeys, plinth area in each storey and the extent of vacant land ;

(iii) the name of the owner ;

(iv) the name of the occupier ;

(v) the year in which the assessable item was last assessed and the amount of annual value fixed by the Commissioner ;

(vi) the amount of tax now being paid per half year ;

(vii) whether the assessable item is used for residential or non-residential purpose ;

(viii) whether the assessable item is wholly rented or partly occupied by the owner and partly rented ; and

(ix) the amount received as rent or lease amount per year.

2. If any person fails to file a return within the notified time, the Commissioner may authorise any person not below the rank of a Bill Collector to enter upon and make an inspection of the assessable item and prepare the return.

3. The Commissioner shall assess the property tax having regard to,—

(1) the annual value of the assessable item as on the 1st October 1978;

(2) the property tax payable by the owner or the occupier on the basis of the particulars filed in the return; and

(3) the property tax payable by the owner or the occupier with reference to the guidelines, if any, issued by the council.

4. (1) A property tax card which shall contain all the details relating to the assessable item and the amount of property tax payable shall be supplied to every owner or occupier who has filed the return under this rule and such card shall be sent to such owner or occupier by post.

(2) The Commissioner shall receive the property tax specified in the property tax card and make necessary entry in the said card and in the assessment book maintained by the Corporation.

(3) If any correction is to be made in the property tax card either in pursuance of any revision in the property tax or an order passed in appeal against the order of the Commissioner, such correction shall be made and attested by the Commissioner or any officer authorised by him in this behalf in the property tax card and in the assessment book.

(4) The property tax card shall be valid until the assessment is revised during a general revision or earlier, as the Government may direct in this behalf.

5. The Commissioner shall make arrangements for the verification of the particulars furnished in the return filed by the owner or occupier of every assessable item immediately after a general revision and before the next general revision.

6. Consequent on the verification made under rule 5, if any discrepancy is noticed in the particulars furnished in the return filed by the owner or occupier, the Commissioner may, after giving such owner or occupier a reasonable opportunity of being heard and after considering the objection, if any, received from him modify the assessment from the date on which the assessment was made and collect the arrears of tax."

(2) For the existing Part V, the following shall be substituted, namely :—

"PART V.

REVISION OF ASSESSMENT.

12. (1) There shall be one or more Taxation Appeal Tribunals (hereinafter referred to in this part as "the Tribunal") for hearing and disposing of an appeal preferred by any person who is not satisfied with the assessment order made by the Commissioner under this Act other than the orders relating to the transfer duty and the tax on timber.

(2) The Tribunal shall consist of a Judicial Officer not below the rank of a Sub-Judge.

(3) The terms and conditions of the Tribunal shall be such as may be determined by the Government.

(4) The salary and other allowances payable to the Tribunal shall be borne from the funds of the Corporation.

13. No person who fails to file the return within the notified time under rule 1-C in Part I-A shall be entitled to appeal against any assessment order made by the Commissioner.

14. No appeal shall be entertained by the Tribunal unless the appellant deposits in the Corporation the existing tax and also fifty per cent of the difference between the existing tax and the tax as assessed by the Commissioner in the revision.

15. An appeal against the decision of the Tribunal may be filed within thirty days from the date of the order to the Principal Judge, City Civil Court.

16. (1) Every appeal filed under this part shall be entered in a register maintained for this purpose by the Tribunal.

(2) The Tribunal shall give to person filing an appeal a written notice specifying the place, date and time of hearing the appeal.

(3) The Tribunal shall dispose of the appeal within five months from the date of filing of the appeal.

(4) Any person preferring an appeal may either appear in person or through an authorised agent before the Tribunal.

(5) The gist of the order passed in an appeal shall be recorded in the register which shall be duly attested by the Tribunal and a copy of the order shall be duly attested by the Tribunal and a copy of the order shall be supplied within ten days from the date of passing of the order to the appellant.".

(3) In Part IV, after rule 21, the following rule shall be inserted, namely :—

"21-A. Notwithstanding anything contained in any rule in this part, it shall not be necessary for the Commissioner to serve any notice for the levy and collection of property tax under section 98 ".

இணைப்பு II

[810-ம் பக்கத்திலுள்ள அடிக் குறிப்பைக் காண்க].

DRAFT AMENDMENTS.

In Schedule II to the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971),—

(1) for the existing Part II, the following shall be substituted, namely :—

"PART II.

Assessment of Property Tax.

4. (1) The Commissioner may, by giving publicity in the local newspapers and otherwise require the owner or the occupier of, any land or building, or a portion thereof to file a return within a period not exceeding one month from the date notified in this behalf by the Commissioner, containing the following particulars with regard to each assessable item, namely :—

(i) the name of the division and the street in which it is situated and the door number ;

(ii) description of the assessable item like number of storeys, plinth area in each storey and the extent of vacant land ;

(iii) the name of the owner ;

(iv) the name of the occupier ;

(v) the year in which the assessable item was last assessed and the amount of annual value fixed by the Commissioner ;

(vi) the amount of tax now being paid per half year ;

(vii) whether the assessable item is used for residential or non-residential purpose ;

(viii) whether the assessable item is wholly rented or partly occupied by the owner and partly rented ; and

(ix) the amount received as rent or lease amount per year.

5. If any person fails to file a return within the notified time, the Commissioner may authorise any person not below the rank of a Bill Collector to enter upon and make an inspection of the assessable item and prepare the return.

6. The Commissioner shall assess the property tax having regard to,—

(1) the annual value of the assessable item as on the last revision ;

(2) the property tax payable by the owner or the occupier on the basis of the particulars filed in the return ; and

(3) the property tax payable by the owner or the occupier with reference to the guidelines, if any, issued by the Council.

7. (1) A property tax card which shall contain all the details relating to the assessable item and the amount of property tax payable shall be supplied to every owner or occupier who has filed the return under this rule and such card shall be sent to such owner or occupier by post.

(2) The Commissioner shall receive the property tax specified in the property tax card and make necessary entry in the said card and in the assessment book maintained by the Corporation.

(3) If any correction is to be made in the property tax card either in pursuance of any revision in the property tax or an order passed in appeal against the order of the Commissioner, such correction shall be made and attested and the Commissioner or any officer authorised by him in this behalf in the property tax card and in the assessment book.

(4) The property tax card shall be valid until the assessment is revised during a general revision or earlier as the Government may direct in this behalf.

8. The Commissioner shall make arrangements for the verification of the particulars furnished in the return filed by the owner or occupier of every assessable item immediately after a general revision and before the next general revision.

9. Consequent on the verification made under rule 8, if any discrepancy is noticed in the particulars furnished in the return filed by the owner or occupier, the Commissioner may, after giving such owner or occupier a reasonable opportunity of being heard and after considering the objection, if any, received from him, modify the assessment from the date on which the assessment was made and collect the arrears of tax.".

(2) For the existing Part V, the following shall be substituted, namely :—

"PART V.

Revision of assessment.

20. (1) There shall be one or more Taxation Appeal Tribunals (hereinafter referred to in this Part as " the Tribunal ") for hearing and disposing of an appeal preferred by any person who is not satisfied with the assessment order made by the Commissioner under this Act other than the orders relating to the transfer duty.

(2) The Tribunal shall consist of a Judicial Officer not below the rank of a Sub-Judge.

(3) The terms and conditions of the Tribunal shall be such as may be determined by the Government.

(4) The salary and other allowances payable to the Tribunal shall be borne from the funds of the Corporation.

21. No person who fails to file the return within the notified time under rule 4 in Part II shall be entitled to appeal against any assessment order made by the Commissioner.

22. No appeal shall be entertained by the Tribunal unless the appellant deposits in the Corporation the existing tax and also fifty per cent of the difference between the existing tax and the tax as assessed by the Commissioner in the revision.

23. An appeal against the decision of the Tribunal may be filed within thirty days from the date of the order to the District Judge.

24. (1) Every appeal filed under this Part shall be entered in a register maintained for this purpose by the Tribunal

(2) The Tribunal shall give to person filing an appeal a written notice specifying the place, date and time of hearing the appeal.

(3) The Tribunal shall dispose of the appeal within five months from the date of filing of the appeal.

(4) Any person preferring an appeal may either appear in person or through an authorised agent before the Tribunal.

(5) The gist of the order passed in an appeal shall be recorded in the register which shall be duly attested by the Tribunal and a copy of the order shall be supplied within ten days from the date of passing of the order to the appellant. ".

(3) In Part VI, after rule 29, the following rule shall be inserted, namely :—

" 29-A. Notwithstanding anything contained in any rule in this Part, it shall not be necessary for the Commissioner to serve any notice for the levy and collection of Property Tax under section 115 ".

இணைப்பு III.

[815-ம் பக்கத்திலுள்ள அடிக்குறிப்பைக் காண்க].

DRAFT AMENDMENTS.

In Schedule II to the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981),—

(1) for the existing Part II, the following shall be substituted, namely :—

"PART II.

Assessment of Property Tax.

4. The Commissioner may, by giving publicity in the local newspapers and otherwise require the owner or the occupier of, any land or building, or a portion thereof to file a return within a period not exceeding one month from the date notified in this behalf by the Commissioner, containing the following particulars with regard to each assessable item, namely :—

(i) The name of the division and the street in which it is situated and the door number ;

(ii) description of the assessable item like number of storeys, plinth area in each storey and the extent of vacant land ;

(iii) the name of the owner ;

(iv) the name of the occupier;

(v) the year in which the assessable item was last assessed and the amount of annual value fixed by the Commissioner;

(vi) the amount of tax now being paid per half-year;

(vii) whether the assessable item is used for residential or non-residential purpose;

(viii) whether the assessable item is wholly rented or partly occupied by the owner and partly rented; and

(ix) the amount received as rent or lease amount per year.

5. If any person fails to file a return within the notified time, the Commissioner may authorise any person not below the rank of a Bill Collector to enter upon and make an inspection of the assessable item and prepare the return.

6. The Commissioner shall assess the property tax having regard to—

(1) the annual value of the assessable item as on the 1st October 1978;

(2) the property tax payable by the owner or the occupier on the basis of the particulars filed in the return; and

(3) the property tax payable by the owner or the occupier with reference to the guidelines, if any, issued by the Council.

7. (1) A property tax card which shall contain all the details relating to the assessable item and the amount of property tax payable shall be supplied to every owner or occupier who has filed the return under this rule and such card shall be sent to such owner or occupier by post.

(2) The Commissioner shall receive the property tax specified in the property tax card and make necessary entry in the said card and in the assessment book maintained by the Corporation.

(3) If any correction is to be made in the property tax card either in pursuance of any revision in the property tax or an order passed in appeal against the order of the Commissioner, such correction shall be made and attested by the Commissioner or any officer authorised by him in this behalf in the property tax card and in the assessment book.

(4) The property tax card shall be valid until the assessment is revised during a general revision or earlier, as the Government may direct in this behalf.

8. The Commissioner shall make arrangements for the verification of the particulars furnished in the return filed by the owner or occupier of every assessable item immediately after a general revision and before the next general revision.

9. Consequent on the verification made under rule 8, if any discrepancy is noticed in the particulars furnished in the return filed by the owner or occupier, the Commissioner may, after giving such owner or occupier a reasonable opportunity of being heard and after considering the objection, if any, received from him, modify the assessment from the date on which the assessment was made and collect the arrears of tax.".

(2) For the existing Part V, the following shall be substituted, namely :—

"PART V.

Revision of assessment.

20. (1) There shall be one or more Taxation Appeal Tribunals (hereinafter referred to in this Part as "the Tribunal") for hearing and disposing of an appeal preferred by any person who is not satisfied with the assessment order made by the Commissioner under this Act other than the orders relating to the transfer duty.

(2) The Tribunal shall consist of a Judicial Officer not below the rank of a Sub-Judge.

(3) The terms and conditions of the Tribunal shall be such as may be determined by the Government.

(4) The salary and other allowances payable to the Tribunal shall be borne from the funds of the Corporation.

21. No person who fails to file the return within the notified time under rule 4 in Part II shall be entitled to appeal against any assessment order made by the Commissioner.

22. No appeal shall be entertained by the Tribunal unless the appellant deposits in the Corporation the existing tax and also fifty per cent of the difference between the existing tax and the tax as assessed by the Commissioner in the revision.

23. An appeal against the decision of the Tribunal may be filed within thirty days from the date of the order to the District Judge.

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24. (1) Every appeal filed under this Part shall be entered in a register maintained for this purpose by the Tribunal.

(2) The Tribunal shall give to person filing an appeal a written notice specifying the place, date and time of hearing the appeal.

(3) The Tribunal shall dispose of the appeal within five months from the date of filing of the appeal.

(4) Any person preferring an appeal may either appear in person or through an authorised agent before the Tribunal.

(5) The gist of the order passed in an appeal shall be recorded in the register which shall be duly attested by the Tribunal and a copy of the order shall be supplied within ten days from the date of passing of the order to the appellant.".

(3) In Part VI, after rule 29, the following rule shall be inserted, namely :—

"29-A. Notwithsanding anything contained in any rule in this Part, it shall not be necessary for the Commissioner to serve any notice for the levy and collection of Property Tax under section 117".

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